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Director of Training

9 JUL 1956

ATTN : Budget and Fiscal Officer

Chief, Technical Accounting Staff,
Office of the Comptroller

External Training Obligations - Fiscal Year

REF : Memorandum to the Office of the Comptroller from Budget
and Fiscal Officer/TR, dated 7 October 1955, Same Subject

1. Reference memorandum requests clarification concerning the appropriate fiscal year to be charged for obligations incurred for academic costs involved in training courses overlapping fiscal years or where actual disbursements covering such costs are not processed until a subsequent fiscal year.

2. This matter has been the subject of two Comptroller General decisions (Volume 20, pages 185 and 370). The first decision held that, in connection with fellowships awarded by the Public Health Service to qualified applicants from other American republics, the entire expense incident to the fellowships, including transportation, tuition and per diem in lieu of subsistence, may be charged to the fiscal year appropriation current at the time the fellowship is awarded even though the fellowship extends into the succeeding fiscal year, since the award of the fellowship fixes a definite obligation upon the United States against such appropriation. This decision held further that upon any extension of the fellowship, the expenses incident to the extension would be chargeable to the appropriation current at the time such extension is effective. The second decision held that current appropriations are available for expenditures in connection with courses beginning in the current fiscal year even though such courses are not completed until after the end of the fiscal year.

3. In accordance with the cited decisions, it is proper to consider as an obligation of funds for any fiscal year academic costs relating to training courses for which a firm commitment has been made to an external academic or commercial training facility during such fiscal year; however, in the absence of a firm commitment to an external training facility, the approval of a request for training does not represent an obligation of fiscal year funds. If a request

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for training is approved and the subject course begins prior to the end of a fiscal year, the academic costs may be charged to the appropriation for such fiscal year even though the course extends into the succeeding fiscal year. Further, if a request for training is approved for a course with respect to which the external training facility requires payment of tuition and other fees prior to the end of the fiscal year and the tuition and other fees are actually paid prior to the end of such fiscal year, the academic costs may be charged to the appropriation for such fiscal year even though actual course is not commenced until after the end of such fiscal year.

4. For the purposes of this memorandum the term "academic costs" shall mean costs incident to a specific training course for which a firm obligation to an external training facility has been established. Other expenses related to an external training course, such as for books, materials, transportation, per diem in lieu of subsistence, etc., shall be charged to the appropriation applicable to the fiscal year during which obligations for such expenses are incurred. A "training course" as the term is used in this memorandum normally shall mean one for which the enrollment can be accomplished by a single registration and which will continue without substantial interruption to completion.

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CONCUR:

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General Counsel

16 July 1956

TAS/FWG/jah (6 July '56)

Orig. & 1 - Addressee

- 1 - Chief, Finance Div. ✓
- 1 - Chief, O&L Branch
- 1 - General Counsel

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- 1 - TAS Subject
- 1 - Comptroller
- 1 - TAS Chrono
- 1 - TAS Reading

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